

Seattle Chapter



The Institute of
**Internal
Auditors**

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MEET OUR LEADERS!!

THIS MONTH - STEPHEN HODGES - DIRECTOR INTERNAL AUDIT AT EXPEDITORS INTERNATIONAL

We had so many comments about our interview with Steve Mar last month we decided to talk to one of our other Chapter leaders, and this month we chat with Stephen Hodges.

We couldn't believe that someone would accidentally end up in Internal Audit....so tell us about your career.

I think it's more common than you imagine! As you can tell from my lack of accent I grew up in England, in fact in a small village in the county of Suffolk. I really wanted to study history when I left high school, but in the end decided should study something that might be more useful so ended up studying Accounting and Finance at Birmingham University. During summer holidays I had a job at an old firm of Chartered Accountants in Ipswich - yes lots of paper and pen and a wood-paneled office in a Tudor building. It seemed interesting so on graduating i joined a firm of Chartered Accountants in London where I qualified as a CA. The hours didn't really do it for me and so I applied to a newspaper advertisement and joined Expeditors International in London in 1992. Four years of helping set up subsidiaries all over Europe, train controllers, help prepare monthly financial reports, and I had a call one day asking if I was interested in "maybe a year" in Singapore. This turned into four years. Apart from scuba diving and meeting my wife, i did a lot of travel in the region which included checking that the branches were following our policies and procedures.

Eventually a job came up in Seattle and after SOX got passed into law, the same CFO who hired me asked "Would you like to set up an internal audit department" to which I said "No". A week later he came back and said "What I meant to say is that I want you to set up Internal Audit" - and so I did and that's what I have been doing ever since! Does that count as accidental?

What do you enjoy outside of work?

I enjoy reading anything historical - novel and factual books (real ones not screens!) and visiting historical locations - some of my favorite places are London, York, Rome, Athens and Istanbul, and many of the beautiful villages of Suffolk in England. I indulge my love of ABBA at all opportunities - I have taken the family to see the ABBA Voyage show in London three times now, and during a recent holiday in Sweden we spent a wonderful day at the ABBA Museum.

And do you use your financial skills outside work? You know ever since my kids were in elementary school I have been asked to volunteer as treasurer for various sports teams, PTSA, Annual Fund. And then at church I volunteer on our Deacon fund, and have joined the Board of a couple of local non-profit organizations where I have been able to apply my financial knowledge.

2025 - 2026 SCHOLARSHIP PROGRAM

The Institute of Internal Auditors Seattle Chapter is pleased to offer up to five scholarships to students attending an accredited college or university in the state of Washington for the 2025-2026 school year. The application deadline is Friday, December 26, 2025.

Eligibility Requirements:

- 1. Be an undergraduate entering their junior year or higher in fall 2025, fifth year, master's, or PhD candidate. Community college transfers are also encouraged to apply. Students must attend an accredited college or university in Washington State.*
- 2. Be actively pursuing a career in Internal Audit.*
- 3. Have an active IIA Membership (IIA Membership is free for students).*

Scholarship Guidelines:

- Scholarship award is up to \$2,500 to be applied towards tuition or other expenses at the college or university.*
- Scholarship monies are paid directly to the accredited college or university listed on the application and cannot be paid directly to the student.*
- Scholarships are non-renewable.*
- Responsibility for ensuring that the monies can be used for the semester/quarter/year granted lies solely with the student.*

Scholarship application packet can found on the IIA Seattle Chapter website at: <https://www.theiia.org/en/chapters/united-states/Washington/Seattle/>

IIA Volunteering

Volunteers and Local Chapter Opportunities:

We are actively looking for volunteers for the following roles. You can earn up to 12 CPE for your support as a volunteer. Please contact us for more information. Or if you have any other areas of interest, we are always looking for more volunteers.

- Social Media Content Manager
- Our Chapter EMT tool – help us manage membership and communication to all members!
- Programming volunteers to help coordinate monthly luncheons, identify speakers and help manage the events (approximately 5 hours each month between August – May)
- Fraud Conference volunteers to help coordinate and plan the event (approximately 5 hours each month between August – March)
- Content for newsletters (approximately 2 hours a month)
- Support the Treasury function (approximately 1-2 hours a month); this could include performing an annual financial audit
- Academic Relations (supporting with academic outreach and increasing our presence on campuses)

Upcoming Events!!

The IIA Seattle Chapter is kicking off our new fiscal year with many trainings to inform, inspire, and elevate your internal audit game.

The Seattle IIA is excited to have you join us on November 13th for November 2025: The Art of Communication Inside Audit: Building Trust and Clarity Across Teams.

To register. <https://na.eventscloud.com/ereg/index.php?eventid=861058&>

Event Description: Communication inside audit teams is as critical as the controls we test. This session explores how auditors can strengthen trust, clarity, and connection within their own departments by understanding communication styles, reducing bias, and using structured tools like BLUF and scripts. Participants will gain practical techniques to improve collaboration, feedback, and team cohesion - no small talk required.

Look out for the upcoming December ethics event “Beyond Binary: Ethics and AI” taught by Elizabeth McDowell who hosted a great session at our Spring fraud conference.

Summary: This course will provide participants with a critical understanding of the ethical implications and considerations surrounding the development, deployment, and use of artificial intelligence (AI).

Date : December 3rd 11:00- 01:00 PST

Cost \$50 members / \$65 non-members / \$10 students

Register [here](#):

AUDIT FORWARD



INTERNAL AUDIT CONSULTING AND TRAINING

ELIZABETH
MCDOWELL

BEYOND BINARY: ETHICS AND AI

SESSION DETAILS

Summary: This course will provide participants with a critical understanding of the ethical implications and considerations surrounding the development, deployment, and use of artificial intelligence (AI).

Topic: Beyond Binary: Ethics and AI

CPE: 2 CPE hours

Learning Level: Beginner/Intermediate

Field: Ethics - Behavioral Ethics

MEET THE SPEAKER

Elizabeth McDowell, CPA, CIA has over 20 years of audit experience and is the founder of Audit Forward, an innovative internal audit consulting and training firm. Elizabeth is passionate about advancing and advocating for the internal audit profession and was recognized as one of the 2023 Internal Audit Beacons by Richard Chambers. Elizabeth makes auditing and training fun (no, really!) with the help of her mascot, Audie the Internal Otteror. In addition to training and consulting, Elizabeth is an adjunct Professor of Accounting at Front Range Community College.

Elizabeth's most recent industry experience was at Achieve, where she was Sr. Director, Audit Strategy; prior to that, she held internal audit leadership roles at Elevations Credit Union, Fidelity Investments, and Xcel Energy after first starting her career at Ernst & Young.

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LEARNING OBJECTIVES

In this session, participants will learn:

- A brief overview of AI and key concepts
- Ethical Issues in AI and ethical challenges posed by AI technologies, including bias, fairness, interpretability, and accountability
- Societal impact of AI technologies, including their implications for employment, privacy, security, human rights, and the environment

SESSION OUTLINE



Fundamentals of AI

- Learn the key concepts and terminology related to AI, including machine learning, neural networks, and natural language processing



Ethical Issues and AI

- Understand the types of bias that can arise in AI algorithms and systems, and the implications for fairness and justice
- Explore ethical considerations related to ensuring fairness and equity in AI decision-making processes
- Learn about the importance of making AI systems interpretable and transparent
- Discuss the ethical responsibilities of AI developers, users, and organizations in deploying AI technologies responsibly



Societal Impacts of AI

- Examine how AI technologies are transforming the workforce, including automation, job displacement, and the potential for new job creation in AI-related fields
- Understand the privacy implications of AI systems
- Explore environmental impacts of increasing AI use

Upcoming Conferences

2025 RISE Virtual Conference

The IIA's RISE Virtual Conference is the premier online internal audit leadership event, designed for current and emerging leaders. Dec 05, 2025 | Virtual, Only.

Register here: [RISE](#)

GAM: Great Audit Minds

March 9—11, 2026 | Las Vegas, NV

GAM delivers an advanced learning experience designed exclusively for senior audit leaders. Through strategy-driven sessions and candid, solution-focused conversations, attendees gain the tools to strengthen audit plans, elevate teams, and lead with impact. Leaders will be equipped to embrace innovation, navigate cybersecurity and fraud challenges, align with global internal audit standards, and thrive as trusted advisors shaping the future of the profession.

Register [Here](#).

2026 Global Student Conference

April 19-21, 2026 | Orlando, FL

Be a part of the momentum and consider sponsoring your local students and educators to attend! Learn more about sponsorship opportunities or contributing to the Foundation's GSC Travel Grants and [Talent Pipeline Campaign](#).

Check back soon for registration details. We can't wait to welcome you to Orlando next April!

Quality Services

IIA Quality Services helps validate and strengthen your internal audit activity and enhances your effectiveness, efficiency, and successful practice implementation.

As a trusted source in the profession, we have helped hundreds of organizations in various industries and around the world by providing qualified audit professionals, a global benchmarking database, and a repository of successful practices. We assist CAEs in gaining support from the audit committee, enhance understanding of why an external assessment is necessary and valuable, and describe the different approaches.

For questions about our services, please contact IIA Quality Services at quality@theiia.org or [read more here](#).

Certifications

Boost Your Audit Career with the IAP Designation

Looking to stand out in the audit profession? The Internal Audit Practitioner (IAP) designation is a cost-effective way to build credibility, gain recognition, and advance your career. If you've passed Part 1 of the CIA exam, you're already eligible. Get started today at the link below.

https://lnkd.in/g7NN_3gJ

Earn Your CRMA- Certification in Risk Management Assurance

Showcase your expertise in risk assurance with the CRMA designation.

At a Glance:

125 questions | 150-minute exam administered at test centers

No CIA required to apply

2 years to complete after application approval

Learn more: <https://lnkd.in/gA7JGRc8>

The updated CIA exams, aligned with the 2025 syllabi, will be available starting May 28. To ensure you're prepared, visit theiia.org/CIA2025 for detailed information on the changes and to plan your studies. For further questions, please submit a case via the Help tab in your CCMS account. Prepare early to stay ahead in your certification journey!

Effective May 28, 2025, IIA Certifications testing has transitioned back to test center-only delivery. Online proctoring will be permanently discontinued. The last day to register for online proctored exams is May 1. For further questions, please submit a case in CCMS.

The new Global Internal Audit Standards are effective. It's a great time to refresh your knowledge by visiting the IIA's resources at [Global Internal Audit Standards](https://www.iaa.org/global-internal-audit-standards).

IIA Partners With Becker Professional Education. The CIA Exam Review platform is transitioning to Becker's new CIA Exam Review course, which features updated content aligned with the new CIA syllabi and upcoming exams. For additional details, visit <https://lnkd.in/gSxQ-dCB>

HELP SHAPE THE FUTURE OF SOX!!

The IIA's Advocacy Team has monitored growing congressional interest in making potential changes to the landmark Sarbanes-Oxley (SOX) Act. Two recent developments, over the past six months, have placed this intent in sharper focus:

- A proposal, originally included in budget reconciliation legislation, to eliminate the Public Company Accounting Oversight Board and consolidate its functions into the Securities and Exchange Commission – the proposal ultimately failed to pass.
- The U.S. House Committee on Financial Services held a hearing on concerns about the costs of SOX compliance, signaling the start of a broader review of the law.

Because internal audit has a unique role in relation to SOX, The IIA wants to be prepared to provide specific recommendations to Congress, should lawmakers move forward on legislation at any point in the near future. Therefore, we recently established a SOX Working Group comprised of diverse representatives of the profession who review and discuss the law and will make recommendations to The IIA.

We also would like your help and input! If you have thoughts on SOX, please click [here](#) to share your views on how the role of internal audit could be strengthened and clarified in the law. **The comment period is open until Friday, November 14th at 5:00 PM.**

- Cybersecurity Topical Requirement Effective February 2026

The IIA's mandatory IPPF requirement provides a consistent, comprehensive approach to assessing the design and implementation of cybersecurity governance, risk management, and controls. A companion user guide is available [Here](https://www.theiia.org/en/standards/2024-standards/topical-requirements/cybersecurity/) to assist with its application. <https://www.theiia.org/en/standards/2024-standards/topical-requirements/cybersecurity/>

- Lead with Strategy

Discover how to create a vision, set objectives, and implement initiatives for audit excellence. The IIA's new practice guide provides practical tools, examples for every audit leader, and a strategic plan template [here](#).